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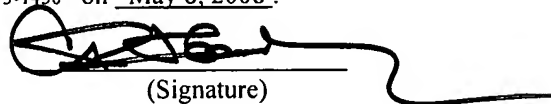
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Hideaki YOSHIDA  
Serial No. : 10/594,663  
Filed : September 28, 2006  
For : SPREAD OUT-TYPE PAPER DIAPER  
Group Art Unit : UNKNOWN  
Examiner : UNKNOWN

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I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to COMMISSIONER FOR PATENTS, P.O. Box 1450, Alexandria, VA 22313-1450 on May 8, 2008.

C. Bruce Hamburg  
(Name)

  
(Signature)

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO NOTIFICATION OF DEFECTIVE RESPONSE**

Sir:

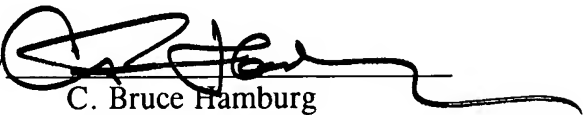
In response to the Notification of Defective Response dated April 10, 2008, submitted herewith is the executed substitute declaration.

If there is any fee believed due, the USPTO is hereby authorized to charge any fee(s) or fee(s) deficiency or credit any excess payment to Deposit Account No. 10-1250.

Also submitted herewith is a copy of the notice to be returned with response.

Respectfully submitted,

Jordan and Hamburg LLP

By   
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